

I. **AMENDMENT**

Please enter the amendment set forth below:

A. **In th Claims**

Please amend the claims, and add the new claims, as set forth below.

1.(currently amended)

A computer apparatus for ~~changing digital~~

~~electrical signals to value~~ valuing components temporally decomposed from property, the

computer apparatus including:

C I an input device operable for converting input data representing the property into
input ~~digital-electrical~~ signals representing the input data;

a ~~digital-electrical~~ computer having a processor, the processor ~~electrically~~
connected to ~~the input to receive the input digital-electrical computer signals~~, the processor
programmed to change the input ~~digital-electrical~~ signals to produce modified ~~digital-electrical~~
signals representing a separate market-based valuation, ~~including taxation~~, of each of a
plurality of components temporally decomposed from the property, the components including an
estate for years interest and a remainder interest; and

an output device ~~electrically~~ connected to the processor to convert the modified
~~digital-electrical~~ signals into ~~an illustration~~ documentation including the respective valuation of
each of the components.

2. (previously amended)

The computer apparatus of claim 1, wherein at
least one of the valuations reflects that there is an entity for at least one of the components, the
entity from a group consisting of a pass-through entity for United States federal tax purposes
and an entity that is allowed a United States federal tax deduction for distributions to holders of
equity interests in the entity.

3. (previously amended) The computer apparatus of claim 2, wherein the entity is a special purpose entity.

4. (presently amended) The computer apparatus of claim 1, wherein at least one of the valuations reflects that at least one of the components is a limited liability component.

5. (previously amended) The computer apparatus of claim 1, wherein at least one of the valuations reflects that there is an entity for at least one of the components, and wherein at least one equity interest in the entity is a limited liability interest.

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6. (previously amended) The computer apparatus of claim 5, wherein the entity is a special purpose entity.

7. (previously amended) The computer apparatus of claim 1, wherein at least one of the valuations reflects that there is an entity for at least of the components, the entity from a group consisting of a trust and a limited partnership.

8. (previously amended) The computer apparatus of claim 7, wherein the entity is a grantor trust.

9. (previously amended) The computer apparatus of claim 5, wherein the entity is from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity.

10. (previously amended) The computer apparatus of claim 9, wherein the entity is a special purpose entity.

11. (currently amended) The computer apparatus of claim 2, ~~wherein;~~ wherein at least one of the valuations reflects that there is a second entity for a second of the components, the second entity from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the ~~entity,~~ entity; and ~~wherein;~~

wherein at least one of the entities is an entity with at least one limited liability equity interest.

12. (currently amended) The computer apparatus of claim 11, wherein the entity is a special purpose ~~entity,~~ entity; and ~~wherein;~~

wherein the second entity is a special purpose entity.

13. (currently amended) The computer apparatus of claim 4, wherein at ~~least one~~ another of the valuations reflects that ~~there is a second~~ another of the components ~~that is a second~~ limited liability component.

14. (previously amended) The computer apparatus of claim 5, wherein at least one of the valuations reflects that there is a second entity for a second of the components, and wherein at least one equity interest in the second entity is a limited liability interest.

15. (previously amended) The computer apparatus of claim 14, wherein both of

the entities are special purpose entities.

16. (previously amended) The computer apparatus of claim 7, wherein at least one of the valuations reflects that there is a second entity for a second of the components, and wherein the second entity is from a group consisting of a trust and a limited partnership.

17. (previously amended) The computer apparatus of claim 16, wherein both of the entities are grantor trusts.

18. (previously amended) The computer apparatus of claim 14, wherein both of the entities are from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity.

19. (previously amended) The computer apparatus of claim 18, wherein both of the entities are special purpose entities.

20. (currently amended) A computer apparatus ~~changing digital electrical signals to value~~ valuing a component temporally decomposed from property, the computer apparatus including:

an input device operable for converting input data representing the property into input ~~digital electrical~~ signals representing the input data;

a ~~digital electrical~~ computer having a processor, the processor ~~electrically~~ connected to ~~the input device to receive the input digital electrical~~ signals, the processor programmed to change the input ~~digital electrical~~ signals to produce modified ~~digital electrical~~

signals representing a market-based valuation, ~~including taxation~~, of one of at least two components temporally decomposed from the property, the components including an estate for years interest and a remainder interest; and

an output device ~~electrically~~ connected to the processor to convert the modified ~~digital-electrical~~ signals into an illustration including the valuation of the one ~~component~~; component, wherein the at least two components are limited liability components.

21. (currently amended) The computer apparatus of claim 20, wherein:

the valuation for the one of the components reflects that there is a respective entity for the at least two components, wherein at least one equity interest in each ~~of the entities~~ said respective entity is a limited liability interest.

22. (currently amended) The computer apparatus of claim 21, wherein ~~both of the entities are~~ each said respective entity is a special purpose entities entity.

23. (currently amended) The computer apparatus of claim 21, wherein ~~both of the entities are~~ each said respective entity is from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity.

24. (currently amended) The computer apparatus of claim 23, wherein ~~both of the entities are~~ each said respective entity is a special purpose entities entity.

25. (currently amended) The computer apparatus of claim 21, wherein ~~both of the entities are~~ each said respective entity is from a group consisting of a trust and a limited

partnership.

26. (currently amended) The computer apparatus of claim 25, wherein ~~both of the entities are~~ each said respective entity is a grantor trusts trust.

27. (currently amended) A computer apparatus for ~~changing digital electrical signals to value~~ valuing a fractional interest in a component temporally decomposed from property, the computer apparatus including:

an input device operable for converting input data representing the property into input ~~digital electrical~~ signals representing the input data;

a ~~digital electrical~~ computer having a processor, the processor ~~electrically~~ connected to ~~the input device~~ to receive the input ~~digital electrical~~ signals, the processor programmed to change the input ~~digital electrical~~ signals to produce modified ~~digital electrical~~ signals representing a market-based valuation, ~~including taxation~~, of a fractional interest in one of at least two components temporally decomposed from the property, the components including an estate for years interest and a remainder interest, wherein the estate for years interest includes an ~~ownership~~ equity interest in the property; and

an output device ~~electrically~~ connected to the processor to convert the modified ~~digital electrical~~ signals into an illustration including the valuation of the fractional interest.

28. (currently amended) The computer apparatus of claim 27, wherein the ~~valuation of the fractional interest reflects that the at least two of the components are limited liability components.~~

29. (currently amended) The computer apparatus of claim 27 wherein:

the valuation of the fractional interest reflects that there is a respective entity for each of the at least two components, wherein at least one equity interest in each of the entities is a limited liability interest.

30. (currently amended) The computer apparatus of claim 29, wherein ~~both of the entities are~~ each said respective entity is a special purpose ~~entities~~ entity.

31. (currently amended) The computer apparatus of claim 29, wherein ~~both of the entities are~~ each said respective entity is from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity.

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32. (currently amended) The computer apparatus of claim 31, wherein ~~both of the entities are~~ each said respective entity is a special purpose ~~entities~~ entity.

33. (currently amended) The computer apparatus of claim 29, wherein ~~both of the entities are~~ each said respective entity is from a group consisting of a trust and a limited partnership.

34. (currently amended) The computer apparatus of claim 33, wherein ~~both of the entities are~~ each said respective entity is a grantor ~~trusts~~ trust.

35. (currently amended) A computer apparatus for ~~changing digital electrical signals to value~~ valuing an equity interest in a component temporally decomposed from property, the computer apparatus including:

an input device operable for converting input data representing the property into input ~~digital-electrical~~ signals representing the input data;

21 a ~~digital-electrical~~ computer having a processor, the processor ~~electrically~~ connected to ~~the input device~~ to receive the input ~~digital-electrical~~ signals, the processor programmed to change the input ~~digital-electrical~~ signals to produce modified ~~digital-electrical~~ signals representing a market-based valuation, ~~including taxation~~, of the equity interest in one of at least two components temporally decomposed from real estate as the property, the components including an estate for years interest and a remainder interest, the valuation reflecting that there is a deed to the estate for years interest and a second deed to the remainder interest; and

an output device ~~electrically~~ connected to the processor to convert the modified ~~digital-electrical~~ signals into an illustration including the valuation of the equity interest.

36. (previously amended) The computer apparatus of claim 35, wherein the equity interest is a fractional interest.

37. (previously amended) The computer apparatus of claim 35, wherein the equity interest includes all equity interest in the one of the components.


38. (currently amended) A computer apparatus for ~~changing-digital-electrical~~ signals to value valuing an equity interest in a component temporally decomposed from property, the computer apparatus including:

an input device operable for converting input data representing the property into input ~~digital-electrical~~ signals representing the input data;

a ~~digital-electrical~~ computer having a processor, the processor ~~electrically~~

connected to the input device to receive the input ~~digital electrical~~ signals, the processor programmed to change the input ~~digital electrical~~ signals to produce modified ~~digital electrical~~ signals representing a market-based valuation, ~~including taxation~~, of the equity interest in one of at least two components temporally decomposed from tangible personal property as the property, the components including an estate for years interest and a remainder interest; and an output device electrically connected to the processor to convert the modified digital electrical signals into an illustration including the valuation of the equity interest.

39. (previously amended) The computer apparatus of claim 38, wherein the equity interest is a fractional interest.



40. (previously amended) The computer apparatus of claim 38, wherein the equity interest includes all equity interest in the one of the components.

41. (previously amended) The computer apparatus of claim 38, wherein the valuation reflects that there is a title to the estate for years interest and a second title to the remainder interest.

42. (previously amended) The computer apparatus of claim 41, wherein the equity interest is a fractional interest.

43. (previously amended) The computer apparatus of claim 41, wherein the equity interest includes all equity interest in the one of the components.

44. (currently amended) A computer apparatus for ~~changing digital electrical~~

~~signals to value~~ valuing an equity interest in a component temporally decomposed from property, the computer apparatus including:

an input device operable for converting input data representing property into input ~~digital-electrical~~ signals representing the input data;

a ~~digital-electrical~~ computer having a processor, the processor ~~electrically~~ connected to the ~~input device~~ to receive the input ~~digital-electrical~~ signals, the processor programmed to change the input ~~digital-electrical~~ signals to produce modified ~~digital-electrical~~ signals representing a market-based valuation, including taxation, of the equity interest in one of at least two components temporally decomposed from property, the property from a group consisting of a tax-exempt security and a portfolio of tax-exempt securities, the components including an estate for years interest and a remainder interest; and

an output device ~~electrically~~ connected to the processor to convert the modified ~~digital-electrical~~ signals into an illustration including the valuation of the equity interest.

45. (currently amended) The computer apparatus of claim 44, wherein the equity interest is a fractional interest.

46. (currently amended) The computer apparatus of claim 44, wherein the equity interest includes all equity interest in the one of the components.

47. (previously amended) A computer apparatus for ~~changing digital-electrical~~ ~~signals to value~~ valuing an equity interest in a component temporally decomposed from property, the computer apparatus including:

an input device operable for converting input data representing the property into input ~~digital-electrical~~ signals representing the input data;

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a ~~digital-electrical~~ computer having a processor, the processor ~~electrically~~ connected to ~~the input device to receive the input digital-electrical signals~~, the processor programmed to change the input ~~digital-electrical~~ signals to produce modified ~~digital-electrical~~ signals representing a market-based valuation, ~~including taxation~~, of the equity interest in one of at least two components temporally decomposed from property, the property from a group consisting of a taxable fixed-income security, a portfolio of taxable fixed-income securities, a portfolio of taxable and tax-exempt fixed-income securities, an asset that is ratable as if it were a fixed-income security, and a portfolio of assets that is ratable as if it were a fixed-income security, the components including a term interest and a remainder interest; and

an output device electrically connected to the processor to convert the modified ~~digital-electrical~~ signals into an illustration including the valuation of the equity interest.

48. (currently amended) The computer apparatus of claim 47, wherein the equity interest is a fractional interest.

49. (currently amended) The computer apparatus of claim 47, wherein the equity interest includes all equity interest in the one of the components.

50. (currently amended) A computer apparatus for ~~changing digital-electrical signals to value~~ valuing an equity interest in a component temporally decomposed from property, the computer apparatus including:

an input device operable for converting input data representing the property into input ~~digital-electrical~~ signals representing the input data;

a ~~digital-electrical~~ computer having a processor, the processor ~~electrically~~ connected to ~~the input device to receive the input digital-electrical signals~~, the processor

programmed to change the input ~~digital-electrical~~ signals to produce modified ~~digital-electrical~~ signals representing a market-based valuation, ~~including taxation~~, of the equity interest in one of at least two components temporally decomposed from property not including any securities, the components including an estate for years interest and a remainder interest; and

an output device electrically connected to the processor to convert the modified ~~digital-electrical~~ signals into an illustration including the valuation of the equity interest.

51. (currently amended) The computer apparatus of claim 50, wherein the equity interest is a fractional interest.

52. (currently amended) The computer apparatus of claim 51, wherein the equity interest includes all equity interest in the one of the components.

53. (previously amended) The computer apparatus of claim 50, wherein the valuation reflects that there is a title to the estate for years interest and a second title to the remainder interest.

54. (currently amended) The computer apparatus of claim 53, wherein the equity interest is a fractional interest.

55. (currently amended) The computer apparatus of claim 53, wherein the equity interest includes all equity interest in the one of the components.

56. (previously amended) The computer apparatus of claim 1, wherein the property is real estate.

57. (previously amended) The computer apparatus of claim 2, wherein the property is real estate.

58. (previously amended) The computer apparatus of claim 3, wherein the property is real estate.

59. (previously amended) The computer apparatus of claim 4, wherein the property is real estate.

60. (previously amended) The computer apparatus of claim 5, wherein the property is real estate.

61. (previously amended) The computer apparatus of claim 6, wherein the property is real estate.

62. (previously amended) The computer apparatus of claim 7, wherein the property is real estate.

63. (previously amended) The computer apparatus of claim 8, wherein the property is real estate.

64. (previously added) The computer apparatus of claim 9, wherein the property is real estate.

65. (previously added)
property is real estate.

The computer apparatus of claim 10, wherein the

66. (previously added)
property is real estate.

The computer apparatus of claim 11, wherein the

67. (previously added)
property is real estate.

The computer apparatus of claim 12, wherein the

68. (previously added)
property is real estate.

The computer apparatus of claim 13, wherein the

69. (previously added)
property is real estate.

The computer apparatus of claim 14, wherein the

70. (previously added)
property is real estate.

The computer apparatus of claim 15, wherein the

71. (previously added)
property is real estate.

The computer apparatus of claim 18, wherein the

72. (previously added)
property is real estate.

The computer apparatus of claim 19, wherein the

73. (previously added)

The computer apparatus of claim 1, wherein the

property is tangible personal property.

74. (previously added)
property is tangible personal property.

The computer apparatus of claim 2, wherein the

75. (previously added)
property is tangible personal property.

The computer apparatus of claim 3, wherein the

76. (previously added)
property is tangible personal property.

The computer apparatus of claim 4, wherein the

77. (previously added)
property is tangible personal property.

The computer apparatus of claim 5, wherein the

78. (previously added)
property is tangible personal property.

The computer apparatus of claim 6, wherein the

79. (previously added)
property is tangible personal property.

The computer apparatus of claim 7, wherein the

80. (previously added)
property is tangible personal property.

The computer apparatus of claim 8, wherein the

81. (previously added)
property is tangible personal property.

The computer apparatus of claim 9, wherein the

82. (previously added)
property is tangible personal property.

The computer apparatus of claim 10, wherein the

83. (previously added)
property is tangible personal property.

The computer apparatus of claim 11, wherein the

84. (previously added)
property is tangible personal property.

The computer apparatus of claim 12, wherein the

85. (previously added)
property is tangible personal property.

The computer apparatus of claim 13, wherein the

86. (previously added)
property is tangible personal property.

The computer apparatus of claim 14, wherein the

87. (previously added)
property is tangible personal property.

The computer apparatus of claim 15, wherein the

88. (previously added)
property is tangible personal property.

The computer apparatus of claim 18, wherein the

89. (previously added)
property is tangible personal property.

The computer apparatus of claim 19, wherein the

90. (currently added) A method for producing tax documentation by using the apparatus of claim 1, the method including the steps of:

converting, at an input device, input data representing property into input ~~digital electrical~~ signals representing the input data;

communicating the input ~~digital electrical~~ signals to a ~~digital electrical~~ computer;

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computing, with said ~~digital electrical~~ computer, to process ~~produce modified~~ ~~digital electrical~~ the signals to generate the documentation, including valuation of a tax, on at least one of said components temporally decomposed from the property, the temporally decomposed components including an estate for years interest and a remainder interest, wherein there is a special purpose entity for the estate for years interest and a second special purpose entity for the remainder interest, and wherein the special purpose entities are from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity; and

producing ~~generating a the documentation~~ including the tax at an output device ~~electrically~~ connected to the ~~digital electrical~~ computer.

91. (currently added) A method for producing documentation including a valuation of an insurance premium by using the apparatus of claim 1, the method including the steps of:

converting, at an input device, input data representing property into input ~~digital electrical~~ signals representing the input data;

communicating the input ~~digital electrical~~ signals to a ~~digital electrical~~ computer;

computing, with said ~~digital electrical~~ computer, to process ~~produce modified~~ ~~digital electrical~~ the signals to generate the documentation including valuation of the insurance

premium for insurance on at least one of said components temporally decomposed from the property, the temporally decomposed components including an estate for years interest and a remainder interest, wherein there is a special purpose entity for the estate for years interest and a second special purpose entity for the remainder interest, and wherein the special purpose entities are from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity; and

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producing the documentation ~~generating a document~~ including the insurance premium at an output device ~~electrically~~ connected to the ~~digital-electrical~~ computer.

92. (currently amended) A method for producing wrap insurance and documentation for an equity interest in one of at least two components temporally decomposed from property, the method including the steps of:

entering input information at an input device for converting the information into input ~~digital-electrical~~ signals for receipt by a ~~digital-electrical~~ computer;

providing the wrap insurance for the equity interest in the component;

controlling the ~~digital-electrical~~ computer with a program to process the input ~~digital-electrical~~ signals to generate the wrap insurance documentation for the equity interest in the component, the temporally decomposed components including an estate for years interest and a remainder interest, wherein there is a special purpose entity for the estate for years interest and a second special purpose entity for the remainder interest, and wherein the special purpose entities are from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity; and

producing ~~generating~~ the wrap insurance documentation at an output device

~~electrically~~ connected to the ~~digital-electrical~~ computer.

93. (previously amended) The method of claim 92, wherein the step of providing is carried out with the wrap insurance including credit wrap insurance, and wherein the step of controlling is carried out with the wrap insurance documentation including credit enhancing wrap insurance documentation.

C | 94. (currently amended) A method for producing tax documentation for an equity interest in one of at least two components temporally decomposed from property, the method including the steps of:

entering input information at an input device for converting the information into input ~~digital-electrical~~ signals for receipt by a ~~digital-electrical~~ computer;

~~providing wrap insurance for the equity interest in the component; and~~

controlling the ~~digital-electrical~~ computer with a program to process the input ~~digital-electrical~~ signals to generate the documentation including a tax on the equity interest in the component, the temporally decomposed components including an estate for years interest and a remainder interest, wherein there is a special purpose entity for the estate for years interest and a second special purpose entity for the remainder interest, and wherein the special purpose entities are from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity; and

producing ~~generating~~ the documentation, including the tax, at an output device ~~electrically~~ connected to the ~~digital-electrical~~ computer.

95. (previously added) The method of claim 90, wherein the step of

computing is carried out with the special purpose entities as grantor trusts.

96. (previously added) The method of claim 91, wherein the step of computing is carried out with the special purpose entities as grantor trusts.

97. (previously added) The method of claim 92, wherein the step of controlling is carried out with the special purpose entities as grantor trusts.

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98. (previously added) The method of claim 93, wherein the step of controlling is carried out with the special purpose entities as grantor trusts.

99. (previously added) The method of claim 94, wherein the step of controlling is carried out with the special purpose entities as grantor trusts.

100. (currently amended) A method for producing wrap insurance and documentation for an equity interest in one of at least two components temporally decomposed from property, the method including the steps of:

entering input information at an input device for converting the information into input ~~digital-electrical~~ signals for receipt by a ~~digital-electrical~~ computer;

providing the wrap insurance for the equity interest in the component;

_____controlling the ~~digital-electrical~~ computer with a program to process the input ~~digital-electrical~~ signals to generate the wrap insurance documentation for the equity interest in the component temporally decomposed from the property, the property not including any securities, the temporally decomposed components including an estate for years interest and a remainder interest, wherein there is a special purpose entity for at least one component, the at

least one component including the estate for years interest, wherein the special purpose entity is from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity; and

producing ~~generating~~ the wrap insurance documentation at an output device ~~electrically~~ connected to the ~~digital-electrical~~ computer.

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101. (currently amended) The method of claim 100, wherein the ~~steps~~ step of providing ~~and controlling are~~ is carried out with the wrap insurance ~~and documentation~~ including credit enhancing wrap insurance ~~and documentation~~, and wherein the step of controlling is carried out with the wrap insurance documentation including credit enhancing wrap insurance documentation.

102. (previously added) The method of claim 100, wherein the step of controlling is carried out with the property not consisting of real estate.

103. (previously added) The method of claim 101, wherein the step of controlling is carried out with the property not consisting of real estate.

104. (previously added) The method of claim 100, wherein the step of controlling is carried out with the property not including any real estate.

105. (previously added) The method of claim 101, wherein the step of controlling is carried out with the property not including any real estate.

106. (previously added) The method of claim 100, wherein the step of controlling is carried out with tangible personal property as the property.

107. (previously added) The method of claim 101, wherein the step of controlling is carried out with tangible personal property as the property.

108. (previously added) The method of claim 100, wherein the step of controlling is carried out with real estate as the property.

109. (previously added) The method of claim 101, wherein the step of controlling is carried out with real estate as the property.

110. (previously added) The method of claim 100, wherein the step of controlling is carried out with the property including real estate.

111. (previously added) The method of claim 101, wherein the step of controlling is carried out with the property including real estate.

112. (previously added) The method of claim 100, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

113. (previously added) The method of claim 101, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

114. (previously added) The method of claim 102, wherein the step of

controlling is carried out with a grantor trust as the special purpose entity.

115. (previously added) The method of claim 103, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

Cl 116. (previously added) The method of claim 104, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

117. (previously added) The method of claim 105, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

118. (previously added) The method of claim 106, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.


119. (previously added) The method of claim 107, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

120. (previously added) The method of claim 108, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.


121. (previously added) The method of claim 109, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

122. (previously added) The method of claim 110, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

123. (previously added) The method of claim 111, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

 124. (new) A method for producing tax documentation for an equity interest in one of at least two components temporally decomposed from property, the method including the steps of:

entering input information at an input device for converting the information into input signals for receipt by a computer;

 controlling the computer with a program to process the input signals to generate the documentation including a tax on the equity interest in the one of at least two components temporally decomposed from tangible personal property as the property, the at least two components including an estate for years interest and a remainder interest, wherein there is a special purpose entity for the one component, and wherein the special purpose entity is from a group consisting of a pass-through entity for United States federal tax purposes and an entity that is allowed a United States federal tax deduction for distributions to holders of equity interests in the entity; and

producing the documentation including the tax at an output device connected to the computer.

125. (new) The method of claim 124, wherein the step of controlling is carried out with a grantor trust as the special purpose entity.

126. (new) The computer apparatus of claim 1, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

U¹ a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

127. (new) The computer apparatus of claim 2, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the

modified second signals into documentation including the valuation of the equity interest in the one of the components.

128. (new) The computer apparatus of claim 3, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

129. (new) The computer apparatus of claim 4, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

C1 a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

130. (new) The computer apparatus of claim 5, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

131. (new) The computer apparatus of claim 6, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

132. (new) The computer apparatus of claim 7, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the

modified second signals into documentation including the valuation of the equity interest in the one of the components.

133. (new) The computer apparatus of claim 8, the apparatus further including:

31 a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

134. (new) The computer apparatus of claim 9, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

135. (new) The computer apparatus of claim 10, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

136. (new) The computer apparatus of claim 11, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

CI a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

137. (new) The computer apparatus of claim 12, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the

modified second signals into documentation including the valuation of the equity interest in the one of the components.

C1 138. (new) The computer apparatus of claim 13, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

139. (new) The computer apparatus of claim 14, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

140. (new) The computer apparatus of claim 15, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

141. (new) The computer apparatus of claim 16, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

CI a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

142. (new) The computer apparatus of claim 17, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the

modified second signals into documentation including the valuation of the equity interest in the one of the components.

143. (new) The computer apparatus of claim 18, the apparatus further including:

CI a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

144. (new) The computer apparatus of claim 19, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

145. (new) The computer apparatus of claim 20, the apparatus further including:

a second input device to receive at least some of the documentation including at least one of the valuations, the second input device operable for converting second input data representing at least one equity interest in one of the components into second input signals representing the second input data, the second input data including the at least some of the documentation;

a second computer having a second processor, the second processor connected to receive the second input signals, the second processor programmed to change the second input signals to produce modified second signals representing a valuation of an equity interest in one of the components; and

a second output device connected to the second processor to convert the modified second signals into documentation including the valuation of the equity interest in the one of the components.

146. (new) The computer apparatus of claim 126, wherein the equity interest is a fractional interest.

147. (new) The computer apparatus of claim 146, wherein the fraction of the fractional interest is one.

148. (new) The computer apparatus of claim 127, wherein the equity interest is a fractional interest.

149. (new) The computer apparatus of claim 148, wherein the fraction of the fractional interest is one.

150. (new) The computer apparatus of claim 128, wherein the equity interest is a fractional interest.

151. (new) The computer apparatus of claim 150, wherein the fraction of the fractional interest is one.

152. (new) The computer apparatus of claim 129, wherein the equity interest is a fractional interest.

153. (new) The computer apparatus of claim 152, wherein the fraction of the fractional interest is one.

154. (new) The computer apparatus of claim 130, wherein the equity interest is a fractional interest.

155. (new) The computer apparatus of claim 154, wherein the fraction of the fractional interest is one.

156. (new) The computer apparatus of claim 131, wherein the equity interest is a fractional interest.

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157. (new) The computer apparatus of claim 156, wherein the fraction of the fractional interest is one.

158. (new) The computer apparatus of claim 132, wherein the equity interest is a fractional interest.

159. (new) The computer apparatus of claim 158, wherein the fraction of the fractional interest is one.

160. (new) The computer apparatus of claim 133, wherein the equity interest is a fractional interest.

161. (new) The computer apparatus of claim 160, wherein the fraction of the fractional interest is one.

162. (new) The computer apparatus of claim 134, wherein the equity interest is a fractional interest.

163. (new) The computer apparatus of claim 162, wherein the fraction of the

fractional interest is one.

164. (new) The computer apparatus of claim 135, wherein the equity interest is a fractional interest.

C1 165. (new) The computer apparatus of claim 164, wherein the fraction of the fractional interest is one.

166. (new) The computer apparatus of claim 136, wherein the equity interest is a fractional interest.

167. (new) The computer apparatus of claim 166, wherein the fraction of the fractional interest is one.

168. (new) The computer apparatus of claim 137, wherein the equity interest is a fractional interest.

169. (new) The computer apparatus of claim 168, wherein the fraction of the fractional interest is one.

170. (new) The computer apparatus of claim 138, wherein the equity interest is a fractional interest.

171. (new) The computer apparatus of claim 170, wherein the fraction of the fractional interest is one.

172. (new) The computer apparatus of claim 139, wherein the equity interest is a fractional interest.

173. (new) The computer apparatus of claim 172, wherein the fraction of the fractional interest is one.

C 174. (new) The computer apparatus of claim 140, wherein the equity interest is a fractional interest.

175. (new) The computer apparatus of claim 174, wherein the fraction of the fractional interest is one.

176. (new) The computer apparatus of claim 141, wherein the equity interest is a fractional interest.

177. (new) The computer apparatus of claim 176, wherein the fraction of the fractional interest is one.

178. (new) The computer apparatus of claim 142, wherein the equity interest is a fractional interest.

179. (new) The computer apparatus of claim 178, wherein the fraction of the fractional interest is one.

180. (new) The computer apparatus of claim 143, wherein the equity interest is a fractional interest.

181. (new) The computer apparatus of claim 180, wherein the fraction of the fractional interest is one.

182. (new) The computer apparatus of claim 144, wherein the equity interest is a fractional interest.

C/ 183. (new) The computer apparatus of claim 182, wherein the fraction of the fractional interest is one.

184. (new) The computer apparatus of claim 145, wherein the equity interest is a fractional interest.

185. (new) The computer apparatus of claim 184, wherein the fraction of the fractional interest is one.

B. In the Abstract

Delete the Abstract and there insert—

C² A computer and methods for valuing components temporally decomposed from property, and for producing documentation, including tax and insurance. In one variation, there is a separate market-based valuation of each of a plurality of components temporally decomposed from the property, the components including an estate for years interest and a remainder interest.--